

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
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**SUPPLEMENTAL ORDER GRANTING DEBTORS' THIRTY-FOURTH
OMNIBUS OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

Upon the thirty-fourth omnibus objection to claims, dated July 19, 2010 (the "Thirty-Fourth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], reclassifying the Misclassified Claims to reflect their proper classification in whole or in part as general unsecured claims, all as more fully described in the Thirty-Fourth Omnibus Objection to Claims; and due and proper notice of the Thirty-Fourth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Thirty-Fourth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Thirty-Fourth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Thirty-Fourth Omnibus Objection to Claims.

ORDERED that the relief requested in the Thirty-Fourth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Misclassified Claim listed on Exhibit 1 annexed hereto is hereby reclassified as a general unsecured nonpriority claim as indicated in Exhibit 1; and it is further

ORDERED that Debtors have adjourned to the June 2, 2011 omnibus hearing date (or as may be further adjourned by the Debtors) the Thirty-Fourth Omnibus Objection to Claims with respect to the claims listed on Exhibit 2 annexed hereto; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized and directed to reclassify the Misclassified Claims pursuant to this Order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on any valid rights of setoff, netting and/or recoupment in connection with any claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any and all claims, including but not limited to any claim listed on Exhibit 1 annexed hereto as well as any claim listed on Exhibit A to the Thirty-Fourth Omnibus Objection to Claims but not on Exhibit 1; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
April 28, 2011

s/ James M. Peck
Honorable James M. Peck
United States Bankruptcy Judge

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 34: EXHIBIT 1 - MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
1	ING BELGIUM S.A./N.V. ATTN: C. WYCKMANS MARNIXLAAN 24 BRUSSELS, 1000 BELGIUM	10349	09/04/2009	Lehman Brothers Holdings Inc.	Secured	\$57,479,855.91	Unsecured	\$57,479,855.91
2	ING BELGIUM S.A./N.V. ATTN: C. WYCKMANS MARNIXLAAN 24 BRUSSELS, 1000 BELGIUM	10350	09/04/2009	Lehman Brothers Special Financing Inc.	Secured	\$57,479,855.91	Unsecured	\$57,479,855.91
					TOTAL	\$114,959,711.82	TOTAL	\$114,959,711.82

EXHIBIT 2

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 34: EXHIBIT 2 - MISCLASSIFIED CLAIMS - ADJOURNED OBJECTIONS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
1	JOHN DEERE PENSION TRUST C/O HODGSON RUSS, LLP ATTN: DEBORAH J. PIAZZA, ESQ. 60 EAST 42ND STREET, 37TH FLOOR NEW YORK, NY 10165-0150	25018	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$48,986,905.62	Unsecured	\$48,986,905.62
2	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	19877	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$50,076,232.09* Undetermined \$50,076,232.09	Unsecured	\$50,076,232.09*
3	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	20474	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$49,236,363.00* Undetermined \$49,236,363.00	Unsecured	\$49,236,363.00*
4	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	20484	09/21/2009	Lehman Brothers Holdings Inc.	Secured	\$40,829,752.00*	Unsecured	\$40,829,752.00*
5	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	23459	09/21/2009	Lehman Commercial Paper Inc.	Administrative Secured Unsecured Subtotal	Undetermined \$1,155,904,855.00* \$61,662.41* \$1,155,966,517.41	Unsecured	\$1,155,966,517.41*
					TOTAL	\$1,345,095,770.12	TOTAL	\$1,345,095,770.12

* - Indicates claim contains unliquidated and/or undetermined amounts